DOCUMENT RESUME

ED 215 708 JC 810 143

AUTHOR	Lach, Ivan J.
TITLE	FY 1980 Unit Cost Analysis for the Public Community Colleges of Illinois.
INSTITUTION	Illinois Community Coll. Board, Springfield.
REPORT NO	ICCB-001
PUB DATE	Dec 80
NOTE	28p.; Some charts marginally legible.
EDRS PRICE	MF01/PC02 Plus Postage.
DESCRIPTORS	*Community Colleges; Educational Finance; *Enrollment; *Expenditure Per Student; *Program Costs; Resource Allocation; *School District Spending; State Aid; State Surveys; Two Year Colleges; *Unit Costs
IDENTIFIERS	*Illinois

ABSTRACT

An analysis is presented of the Illinois Public Community College Unit Cost Study for Fiscal Year (FY) 1980, an annual study using basic enrollment and cost data supplied by college for each instructional area offered. After introductory material, including study highlights and a glossary of terms, district and school data are provided on net instructional cost, full instructional cost (including building repair and depreciation), and total institutional cost (including instructional, research, and public service costs) per student credit hour. Information is then provided on unit costs for educational support services and other indirect costs under seven categories; i.e., academic administration and planning, learning resources, student services, data processing, general administration, auxiliary services, and general institutional support. Next, net instructional cost per student credit hour is analyzed by district for the following instructional categories: general academic and baccalaureate, business and public services technologies, technical occupations, health technologies, remedial development, adult basic/secondary education, and general studies. Finally, instructional costs for FY 1980 are compared with costs for the previous ten years and sample unit costs are provided by instructional area and cost category. Appendices offer data on total cost per college by functions and cost category and instructions for completing the 1980 unit cost study. (HB)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED215708

FY 1980 UNIT COST ANALYSIS
FOR THE
PUBLIC COMMUNITY COLLEGES OF ILLINOIS

Illinois Community College Board
3085 Stevenson Drive
Springfield, Illinois 62703
Telephone: (217) 786-6000

December 1980

Printed by Authority of the State of Illinois
ICCB 001 (D-250) (D-150)

JC 810 143

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

W. Matlock

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

U.S. DEPARTMENT OF EDUCATION
NATIONAL INSTITUTE OF EDUCATION
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

☐ This document has been reproduced as received from the person or organization originating it.
☐ Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official NIE position or policy.

Illinois Community College Board

FY 1980 UNIT COST ANALYSIS FOR THE PUBLIC COMMUNITY COLLEGES OF ILLINOIS

Table of Contents

	Page
Preface	2
Highlights of the FY 1980 Unit Cost Analysis	3
Basic Unit Cost Definitions	4
Introduction	5
Unit Costs Showing Full Instructional Cost and Total Institutional Cost by District	7
Table 2 - FY 1980 Unit Cost Analysis--Total Cost Per Student Credit Hour by Colleges	8
An Analysis of Unit Costs for Educational Support Services and Other Indirect Costs	9
Table 4 - FY 1980 Unit Cost Analysis by Educational Support Areas for Each Public Community College in Illinois	10
Net Instructional Cost Per Student Credit Hour for the Seven Instructional Categories by District	11
Table 6 - FY 1980 Unit Cost Data by Seven Instructional Funding Categories by Community College District	12
Comparison of FY 1980 Net Instructional Unit Cost with Previous Years	13
Table 8 - Net Instructional Cost Per Student Semester Hour in the Public Community Colleges of Illinois Since FY 1970	14
FY 1980 Detailed Unit Cost Reports and the Unit Cost Comparative Analysis	15
Table 9 - Sample Unit Cost Comparison of a College's Unit Costs Per Semester Credit Hour with the Average Unit Costs of a Selected Comparative Group of Colleges By Instructional Area and Cost Cateogry	16
Appendix A - Unit Cost Reports Showing Dollar Costs by Function and Cost Category	17
Table 10 - FY 1980 Unit Cost Analysis--Total Dollar Cost Per College	18
Table 11 - FY 1980 Unit Cost Analysis by Educational Support Areas for Each Public Community College in Illinois	19
Appendix B - Instructions for the FY 1980 Unit Cost Study	20

PREFACE

This report consists of an analysis of the Illinois Public Community College Unit Cost Study for FY 1980. The Illinois public community colleges have been engaged in a uniform statewide Unit Cost Study since 1969. This cost study is uniform from college to college primarily because all community colleges use the ICCB Uniform Accounting Procedures Manual and the cost study procedures in the ICCB Unit Cost Manual. The data submitted by the colleges are end-of-year financial data and mid-term enrollments. The Unit Cost Study is processed by computer programs at the ICCB Office. The parts of the Unit Cost Study which pertained to the detailed aspects of the various cost areas of each community college were distributed to each of the colleges earlier this year and are not included in this analysis. The unit cost data in this report provide an analysis of each of the cost areas and instructional disciplines by state averages, by community college districts, and by community colleges.

A brief explanation of each of the various tables is provided within this report.

Ivan J. Lach
Associate Director for
Planning, Research and MIS Services

HIGHLIGHTS OF THE FY 1980 COMMUNITY COLLEGE UNIT COST ANALYSIS

1. The state average unit cost measures used in this study for FY 1980 were $65.89 for net instructional cost, $68.19 for full instructional cost, and $72.01 for total institutional cost. (See pages 7 and 8 for details.)

2. The FY 1980 state average instructional cost of $65.89 per semester credit hour in the 51 public community colleges of Illinois was an increase of $3.34 (5.5%) from the FY 1979 state average of $62.45 (see pages 13 and 14 for details).

3. The state average costs per semester credit hour for educational support services in the public community colleges of Illinois during FY 1980 were as follows: academic administration and planning ($3.26), learning resources ($2.79), student services ($5.67), data processing ($2.10), general administration ($4.35), auxiliary services ($ .31) and general institutional ($3.38). (See pages 9 and 10 for a detailed report by college.)

4. The FY 1980 community college cost study analyzed unit costs by the seven instructional categories which are utilized for state funding purposes. The differential funding for these seven categories is based on the differential unit costs. The state average unit costs, without State Community College of East St. Louis, for each of these areas were: General Academic and Baccalaureate ($69.51); Business & Public Services Technical ($64.78); Technical Occupations ($77.75); Health Technical ($101.42); Remedial Developmental ($65.21); Adult Basic Education and Adult Secondary Education (ABE/ASE) ($43.77); General Studies ($49.25); all instructional areas ($65.71). (See pages 11 and 12 for details.)

5. This report shows the unit cost data for each community college in Illinois for each year from FY 1970 through FY 1980. The ICCB unit cost study which has been conducted for eleven years for all public community colleges in Illinois is the most comprehensive cost study that is available for any community college system in the nation. (See pages 13 and 14 for details.)

BASIC UNIT COST DEFINITIONS

ALLOCATED COSTS: These are indirect costs which cannot be assigned to a particular instructional area by the college and, hence, must be allocated to each of the instructional areas by the Unit Cost Program. Examples of allocated costs are building rental and general administration.

CREDIT HOUR: This is the basic output measure used in the Unit Cost Study. It is defined to be one student taking one semester credit hour of course work. Colleges using the quarter system convert quarter credit hours to semester credit hours by using a factor of two-thirds.

DIRECT COSTS: These are costs which are directly assigned to each instructional area by the college. These costs include instructional salary and cost of supplies and other materials used in that area.

DISCIPLINE AREA: This is an instructional category which is identified by a two-digit HEGIS coding. For example, a HEGIS Code of 1700 identifies the mathematics discipline area.

EDUCATIONAL SUPPORT SERVICES COSTS: These are costs for educational services such as the library, student services, and data processing which are reported in the Unit Cost Study as indirect costs and are allocated to the various instructional areas by the Unit Cost Study Program.

FUNCTION: In the Unit Cost Study, the basic functions of a community college are divided into instruction, organized research, and public service. A unit cost is calculated for each of these basic functions.

HEGIS: This is a coding system utilized nationally for the Higher Education General Information Survey which identifies sources by instructional discipline and subject areas.

INDIRECT COSTS: These are costs which cannot be directly assigned to a particular instructional area by the college and are reported in total amount and then allocated by a Unit Cost Study Program. Examples of indirect costs are: student services, operation/maintenance, and general administration.

SUBFUNCTION: In the Unit Cost Study, a subfunction refers to a subcategory of the instructional function. The subfunctions are: baccalaureate, occupational, remedial/developmental, general studies, and review of vocational skills.

SUBJECT AREA: This is a classification of courses based on the four-digit HEGIS coding. For example, a HEGIS Code of 1702 identifies statistics within the mathematics discipline.

UNIT COST: In the cost study, the term "unit cost" is used to mean the cost in dollars per student semester credit hour of instruction within a given function, subfunction or discipline area or for a given cost category.

INTRODUCTION

The Unit Cost Study is an annual project involving the direct participation of all public community colleges in Illinois. Each college provides basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with apportionment claims and financial reports and then compile the various reports of the Unit Cost Study via computer programs.

The Unit Cost Study provides the Illinois Board of Higher Education and the Illinois Community College Board with information necessary to carry out the planning and coordination functions and serves the individual community colleges as a tool in local planning, evaluation, and management. The study also provides basic cost information for determining the credit hour rates, which are the basis for state financial support to public community colleges in Illinois. In addition, the Unit Cost Study is an accountability report to the citizens of Illinois as well as the citizens of each public community college district.

Every effort was made in the design of the Unit Cost Study to reflect comparability among the colleges. The effective implementation of the Uniform Accounting Procedures Manual by the colleges establishes reasonable consistency within classifications. In addition, the ICCB developed a Unit Cost Study Manual which explains the detailed procedures to be followed in conducting the Unit Cost Study. Detailed descriptions and definitions of the basic functions and costs are contained in the ICCB Unit Cost Study Procedures Manual and are used by each community college. Nevertheless, caution must be exercised in making direct comparisons between colleges. Environmental characteristics and variances among the public community colleges are great and must be taken into consideration when comparing costs. Examples of some factors which contribute to higher unit costs are higher faculty salaries, a high proportion of vocational curricula, and lower enrollments.

The Unit Cost Study makes use of basic enrollment and cost data supplied by each college for each instructional area offered. These data include mid-term enrollment, course credit in semester hours, and direct cost for instruction and other departmental costs such as contractual services, supplies, travel, and capital outlay. These data are furnished by each community college on 80 column punch cards.

The indirect costs are also reported by each college on punch cards in total dollar amounts. The Unit Cost Study computer program then allocates these indirect costs to each function on the basis of FTE personnel and to each instructional area on the basis of the proportion of student credit hours generated in the given instructional area to the total student credit hours generated by the college.

The Unit Cost Study for the Illinois public universities has several significant differences from the Unit Cost Study used in the Illinois public community collegs, which make comparisons between unit costs at the public universities and community colleges difficult and often invalid. The public universities use "10th-day" enrollments in their Unit Cost Study which are higher (thereby making the unit costs lower) than the mid-term enrollments in the community colleges.

It is estimated that "10th-day" enrollments in the community colleges would be from 4% to 7% more than "mid-term" enrollments. This additional (10th-day) enrollment would reduce the unit costs per student credit hour by almost the same percentage. Several other differences exist in the allocations, definitions, and unit cost procedures. For examole, only state appropriated funds are used in the unit cost study at the universities, and the procedure of allocating costs between the lower division and upper division courses at the universities introduces some gross inequities for comparison of costs at the lower division level. In addition, the community colleges and the public universities have significantly different missions and serve a significantly different student clientele. Hence, a direct comparison of unit costs between the community colleges and the public universities would tend to be inaccurate because of the many limitations and the number of differences which would have to be taken into account.

UNIT COSTS SHOWING FULL INSTRUCTIONAL COST AND TOTAL INSTITUTIONAL COST BY DISTRICT

The most common measure of unit cost used in this report is Net Instructional Cost. This is the measure used in the state funding formula as well as for most comparative analyses. However, two other important unit cost measures are calculated in the cost study. These two measures are Full Instructional Cost and Total Institutional Cost.

Table 2 on page 3 shows these costs in addition to net instructional cost for each community college district. The columns to the right of Net Instructional Cost show "Other Costs," which include the chargeback costs for sending students to other community colleges and the 80% federal share of workstudy students, building remodeling and renovation costs, and building depreciation costs. These three costs added to Net Instructional Costs generate Full Instructional Cost. Full Instructional Cost represents the total cost of the function of instruction within each district. In addition to the function of instruction, community colleges have two other major functions, those being public service and organized research. It must be pointed out that organized research is generally a very minor function in the community colleges. However, public service is generally a very major function. The unit costs for each of these two functions are shown. The Total Institutional Costs in the last column represents the sum of the Full Instructional Costs, organized research costs and the public service costs. Although these costs are shown per student semester credit hour, it must be noted that organized research and public service functions do not produce any student credit hours. The unit "student credit hour" is an output measure of instruction used in this report and is defined as one student taking one semester credit of coursework. (Colleges on the quarter system convert quarter hours to semester hours by using a factor of 2/3.) Total dollar costs for each of these categories are shown in Table 10 in Appendix A of this report.

Table 1

COMPARISON OF THE AVERAGE STATEWIDE COMMUNITY COLLEGE COSTS PER STUDENT CREDIT HOUR BY TYPE OF COST AND FUNCTION (FY 1980)

Type of Cost	Statewide Average Cost Per Student Credit Hour For All Community Colleges	Statewide Average Cost Per Student Credit Hour Without SCC
NET INSTRUCTIONAL COST	$65.89	$65.71
Other Cost	1.29	1.21
Building Repair	0.17	0.17
Building Depreciation	.82	.83
FULL INSTRUCTIONAL COST	$68.19	$67.93
Organized Research	0.07	0.07
Public Service	3.75	3.73
TOTAL INSTITUTIONAL COST	$72.01	$71.73

Illinois Community College Board
Table 2
FY 1980 UNIT COST ANALYSIS --- TOTAL COST PER STUDENT CREDIT HOUR BY COLLEGE

Dist. No.	College	Total Student Credit Hours	Net Instruction Costs	Other Costs	Building Repair Costs	Building Depreciation Costs	Full Instruction Costs	Organized Research Costs	Public Service Costs	Total Institution Costs
501	Kaskaskia	41,279	$78.99	$ 2.46	$0.00	$0.72	$ 82.18	$0.00	$ 1.59	$ 83.77
502	DuPage	250,246	74.88	0.56	0.00	0.90	76.35	0.00	3.51	79.86
503	Black Hawk	(149,601)	(70.06)	(1.13)	(0.00)	(0.00)	(71.19)	(0.00)	(8.33)	(79.53)
	Black Hawk Q. C.	129,107	68.35	1.24	0.00	0.00	69.60	0.00	9.07	78.67
	Black Hawk East	20,494	80.78	0.46	0.00	0.00	81.25	0.00	3.71	84.97
504	Triton	250,350	74.54	0.83	0.00	0.32	75.69	0.00	4.48	80.18
505	Parkland	117,605	82.49	0.55	0.00	1.69	84.73	0.69	1.20	86.62
506	Sauk Valley	49,681	65.72	3.81	0.00	1.43	70.96	0.00	0.61	71.58
507	Danville	60,475	73.62	2.07	0.00	1.93	77.62	0.00	0.53	78.16
508	City Colleges of Chicago	(1,671,337)	(55.89)	(1.29)	(0.00)	(0.80)	(57.99)	(0.12)	(1.01)	(59.13)
	Kennedy-King	147,244	78.68	1.29	0.00	1.22	81.20	0.12	0.36	81.68
	Loop	102,669	72.16	1.29	0.00	0.39	73.86	0.04	1.76	75.67
	Malcolm X	113,571	79.33	1.29	0.00	0.99	81.62	0.58	0.08	82.29
	Truman	126,198	63.68	1.25	0.00	1.85	66.80	0.04	1.78	68.63
	Olive-Harvey	87,319	74.75	1.29	0.00	3.34	79.39	0.27	0.04	79.70
	Daley	80,530	65.57	1.29	0.00	3.51	70.38	0.65	0.04	71.08
	Wright	124,320	67.47	1.29	0.00	0.28	69.05	0.04	0.09	69.18
	Urban Skills	811,045	40.85	1.29	0.00	0.20	42.35	0.03	0.60	42.99
	City-wide	78,441	51.67	1.29	0.00	0.00	52.97	0.05	9.12	62.14
509	Elgin	78,765	68.91	2.48	0.09	0.50	72.00	0.00	21.11	93.12
510	Thornton	125,036	58.93	0.38	0.00	2.86	62.17	0.00	8.72	70.89
511	Rock Valley	105,820	61.53	0.84	0.12	0.79	63.29	0.00	10.16	73.45
512	Wm. Rainey Harper	215,272	65.00	0.92	0.21	0.78	66.93	0.00	2.01	68.94
513	Illinois Valley	70,309	65.58	1.38	0.83	0.56	68.37	0.00	2.83	71.20
514	Illinois Central	165,319	76.32	0.35	0.19	1.45	78.32	0.00	4.97	83.29
515	Prairie State	88,068	73.06	0.69	0.57	0.82	75.16	0.00	3.74	78.91
516	Waubonsee	66,709	72.57	0.00	0.04	0.00	72.61	0.00	2.26	74.88
517	Lake Land	73,392	71.92	1.54	0.00	1.04	74.50	0.00	0.83	75.33
518	Sandburg	43,314	77.18	0.84	0.00	1.62	79.64	0.00	0.77	80.41
519	Highland	52,278	56.82	1.37	0.00	1.96	60.16	0.00	17.53	77.69
520	Kankakee	53,268	73.82	2.07	4.51	2.64	83.05	0.00	10.80	93.85
521	Rend Lake	53,510	65.88	1.62	1.19	0.93	69.63	0.00	9.25	78.88
522	Belleville	153,060	66.52	0.63	0.00	0.33	67.49	0.00	6.73	74.23
523	Kishwaukee	49,089	67.17	0.80	0.00	0.98	68.96	0.33	2.77	72.07
524	Moraine Valley	156,959	62.99	0.88	0.14	0.84	64.85	0.00	3.99	68.85
525	Joliet	169,928	67.83	0.67	0.00	0.00	68.50	0.00	5.96	74.47
526	Lincoln Land	89,314	81.03	0.94	1.27	0.97	84.22	0.00	2.28	86.50
527	Morton	48,092	83.39	2.37	0.00	1.01	86.78	0.00	0.70	87.48
528	McHenry	47,209	65.22	2.19	0.00	0.66	68.07	0.00	8.01	76.08
529	Illinois Eastern	(155,453)	(57.16)	(1.49)	(0.00)	(0.00)	(58.64)	(0.00)	(2.95)	(61.60)
	Lincoln Trail	31,127	56.72	1.48	0.00	0.00	58.20	0.00	1.38	59.58
	Olney Central	42,387	47.28	2.67	0.00	0.00	49.96	0.00	0.92	50.89
	Wabash Valley	53,544	71.67	1.21	0.00	0.00	72.88	0.00	5.59	78.48
	Frontier	28,395	44.97	0.25	0.00	0.00	45.23	0.00	2.74	47.98
530	John A. Logan	51,460	64.14	0.14	2.53	1.28	68.10	0.00	4.41	72.51
531	Shawnee	31,885	57.57	0.77	0.00	2.26	60.61	0.00	0.47	61.08
532	Lake County	140,342	73.29	1.25	0.00	1.56	76.10	0.04	1.76	77.91
533	Southeastern	51,212	55.48	0.86	0.00	0.95	57.30	1.44	0.78	59.53
534	Spoon River	33,592	95.39	0.00	0.00	0.00	95.39	0.00	0.54	95.93
535	Oakton	122,198	79.44	4.35	0.00	0.00	83.79	0.00	10.08	93.88
536	Lewis & Clark	73,152	73.15	1.89	0.52	0.50	76.07	0.00	7.45	83.53
537	Richland	32,436	94.44	2.05	2.60	0.00	99.09	0.00	3.92	103.02
539	John Wood	44,516	72.73	1.99	0.08	0.00	74.81	0.00	2.52	77.35
	STATE WITHOUT SCC - 601	5,231,531	65.71	1.21	0.17	0.83	67.93	0.07	3.73	71.73
601	SCC - East St. Louis	31,137	96.34	15.89	0.00	0.00	112.23	0.00	7.22	119.46
	TOTAL STATE	5,262,668	$65.89	$ 1.29	$0.17	$0.82	$ 68.19	$0.07	$ 3.75	$ 72.01
	Chicago City Colleges Excluding CCSC		$70.08	$ 1.29	$0.00	$1.37	$ 72.74	$0.21	$ 1.40	$ 74.35

AN ANALYSIS OF UNIT COSTS FOR EDUCATIONAL SUPPORT SERVICES AND OTHER INDIRECT COSTS

Table 3 below shows a summary of the FY 1980 costs per student credit hour for each of the educational support areas for all colleges, and all colleges without State Community College (SCC). State average unit cost without SCC is used in the State's funding formula for the community college system because, SCC is funded seperately. Table 4 on the next page shows an analysis of the indirect costs which are allocated to instruction on the basis of student credit hours by each community college. These indirect costs include learning resources, student services, data processing, general administration, and general institutional services. Academic administration and planning costs are costs above the departmental level that can be directly applied to an instructional subfunction such as baccalaureate but not to an individual department. For example, the salary for the Dean of Transfer Education would be included here. The cost for auxiliary services (bookstores, food services) in the Unit Cost Study represents only the deficit that a college experiences in providing these services. The state average cost per student credit hour of instruction for all of the educational support services was $21.89 or approximately one-third of the state average net instructional cost per student credit hour.

Table 3

SUMMARY OF FY 1980 STATE AVERAGE COSTS PER STUDENT CREDIT HOUR FOR EDUCATIONAL SUPPORT SERVICES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Educational Support	Total State Average Cost	State Average Cost without SCC
Academic Administration and Planning	$ 3.26	$ 3.23
Learning Resources	2.79	2.78
Student Services	5.67	5.64
Data Processing	2.10	2.11
General Administration	4.35	4.33
Auxiliary Services (subsidy only)	0.31	0.31
General Institutional	3.38	3.34
TOTAL	$21.89	$21.74

Illinois Community College Board
Table 4
FY 1980 UNIT COST ANALYSIS BY EDUCATIONAL SUPPORT AREAS
FOR EACH PUBLIC COMMUNITY COLLEGE IN ILLINOIS

Dist. No.	College	Student Hours	Academic Administration and Planning	Learning Resource	Student Services	Data Processing	General Administration	Auxiliary Services	General Institution	Total Allocated
501	Kaskaskia	41,279	$ 4.42	$3.76	$ 5.45	$3.32	$3.93	$0.90	$ 6.29	$28.10
502	DuPage	250,246	3.59	5.26	5.83	3.38	5.92	0.00	1.96	25.96
503	Black Hawk	(149,601)	(4.61)	(2.72)	(4.02)	(3.32)	(3.11)	(0.00)	(2.52)	(20.31)
	Black Hawk Q.C.	129,107	4.03	2.61	4.11	3.65	2.88	0.00	2.36	19.66
	Black Hawk East	20,494	8.24	3.41	3.45	1.19	4.56	0.00	3.54	24.40
504	Triton	250,350	4.41	4.19	5.28	2.80	2.62	1.24	6.41	26.97
505	Parkland	117,605	1.68	5.11	5.54	1.79	4.28	0.00	8.93	27.35
506	Sauk Valley	49,681	2.91	2.88	5.16	1.81	5.37	0.00	1.48	19.64
507	Danville	60,475	2.25	2.99	7.73	1.91	5.18	0.00	3.93	24.02
508	Chicago District	(1,671,337)	(3.25)	(1.49)	(6.13)	(1.56)	(5.10)	(0.00)	(1.96)	(19.52)
	Kennedy-King	147,244	3.14	2.21	9.27	1.21	2.80	0.00	1.59	20.25
	Loop	102,669	2.70	2.94	8.66	1.21	2.92	0.00	1.35	19.80
	Malcolm X	113,571	3.46	2.53	8.00	1.27	3.82	0.00	4.00	23.11
	Truman	126,198	3.23	1.72	6.33	1.19	2.31	0.00	2.08	16.88
	Olive-Harvey	87,319	5.29	3.17	10.37	1.17	2.71	0.00	1.48	24.21
	Daley	80,530	4.27	2.62	6.16	1.14	2.26	0.00	1.47	17.95
	Wright	124,320	3.08	2.70	6.70	1.20	2.20	0.00	1.41	17.32
	Urban Skills	811,045	2.32	0.66	4.61	1.94	7.63	0.00	1.32	18.51
	City-Wide	78,441	10.32	0.04	3.98	1.16	2.62	0.00	8.91	27.05
509	Elgin	78,765	6.34	3.52	4.58	1.42	2.57	0.54	3.74	22.73
510	Thornton	125,036	0.84	2.04	5.62	2.25	2.87	0.00	1.62	15.27
511	Rock Valley	105,820	3.43	3.04	4.57	1.18	3.57	0.76	1.92	18.50
512	Wm. Rainey Harper	215,272	2.48	3.56	4.67	1.73	3.10	0.34	2.79	18.69
513	Illinois Valley	70,309	1.98	3.13	4.32	0.93	3.35	0.48	3.33	17.54
514	Illinois Central	165,319	2.09	2.85	4.88	1.73	4.04	0.31	4.49	20.43
515	Prairie State	88,068	3.63	2.56	8.84	1.65	4.05	0.00	4.67	25.43
516	Waubonsee	66,709	8.95	3.66	3.21	5.27	6.57	0.93	0.00	28.61
517	Lake Land	73,392	2.82	2.88	4.29	1.86	3.10	0.00	4.15	18.72
518	Sandburg	43,314	6.98	3.78	7.07	2.83	4.68	0.00	5.42	30.80
519	Highland	52,278	3.36	2.04	6.32	1.28	3.27	0.00	2.62	18.90
520	Kankakee	53,268	2.59	3.75	6.41	3.74	5.98	0.41	2.58	25.50
521	Rend Lake	53,510	3.90	2.34	3.62	0.47	4.02	0.00	5.08	19.45
522	Belleville	153,060	3.27	2.26	5.21	3.63	2.74	0.10	2.08	19.32
523	Kishwaukee	49,089	4.16	1.78	5.75	1.99	3.47	0.00	2.12	19.28
524	Moraine Valley	156,959	2.78	3.30	6.13	5.30	3.04	0.00	3.96	24.53
525	Joliet	169,928	1.31	2.07	4.09	2.43	2.96	0.00	4.86	17.74
526	Lincoln Land	89,314	4.95	4.54	7.14	1.73	4.60	0.72	4.57	28.27
527	Morton	48,092	1.26	3.11	6.76	2.89	5.65	2.01	3.57	25.28
528	McHenry	47,209	3.41	6.15	6.11	1.97	6.45	0.82	3.63	28.57
529	Illinois Eastern	(155,453)	(1.76)	(1.52)	(4.41)	(0.62)	(3.38)	(0.70)	(5.16)	(17.58)
	Lincoln Trail	31,127	1.51	1.63	3.39	0.47	3.55	0.98	2.47	14.03
	Olney Central	42,387	1.85	1.18	4.74	0.18	3.91	0.76	3.16	15.81
	Wabash Valley	53,544	1.73	1.69	5.58	0.86	3.43	0.88	8.27	22.48
	Frontier	28,395	1.98	1.58	2.83	0.98	2.31	0.00	5.20	14.89
530	John A. Logan	51,460	6.00	3.57	4.73	0.26	3.99	0.00	4.57	23.14
531	Shawnee	31,885	3.78	1.96	5.31	2.04	3.78	2.05	2.45	21.39
532	Lake County	140,342	1.01	4.28	5.22	2.28	3.88	1.23	8.51	26.45
533	Southeastern	51,212	4.68	1.43	4.51	0.33	2.14	1.12	2.29	16.52
534	Spoon River	33,592	8.75	7.86	6.35	2.15	8.59	2.63	4.77	40.95
535	Oakton	122,198	2.26	5.13	7.42	2.26	5.31	0.69	2.02	25.12
536	Lewis & Clark	73,152	2.57	2.36	6.59	3.14	5.26	0.75	3.45	24.15
537	Richland	32,436	6.72	6.38	8.12	1.21	7.18	0.00	8.88	38.51
539	John Wood	44,516	2.38	0.54	4.26	3.08	4.69	1.10	6.30	22.57
	STATE WITHOUT SCC	5,231,531	3.23	2.78	5.64	2.11	4.33	0.31	3.54	21.74
601	SCC - E. St. Louis	31,137	8.68	4.73	11.70	0.93	8.94	1.01	11.78	47.80
	TOTAL STATE	5,262,668	$ 3.26	$2.79	$ 5.67	$2.10	$4.35	$0.31	$ 3.38	$21.89

NET INSTRUCTIONAL COST PER STUDENT CREDIT HOUR FOR THE SEVEN INSTRUCTIONAL CATEGORIES BY DISTRICT

Table 6 on the next page shows the unit cost in each of the seven instructional categories for each community college district in Illinois. This cost information corresponds to the seven instructional categories utilized for state funding purposes and is used to determine the rate of funding for each type of course. Courses which cost more get a higher rate of state funding than courses which cost less. The table below shows a summary of this analysis for all community colleges, and all community colleges except State Community College (SCC).

Table 5

NET INSTRUCTIONAL COSTS PER STUDENT SEMESTER CREDIT HOUR BY THE SEVEN INSTRUCTIONAL CATEGORIES IN THE PUBLIC COMMUNITY COLLEGES OF ILLINOIS

Instructional Category	Total State Average	State without SCC
General Academic and Baccalaureate	$ 69.61	$ 69.51
Business & Public Services Technologies	64.93	64.78
Technical Occupations	78.01	77.75
Health Technologies	101.63	101.42
Remedial Developmental	65.01	65.21
Adult Basic Education/Adult Secondary Education	43.96	43.77
General Studies	49.38	49.25
All Instruction Areas	$ 65.89	$ 65.71

Illinois Community College Board

Table 6

FY 1980 UNIT COST DATA BY SEVEN INSTRUCTIONAL FUNDING CATEGORIES
BY COMMUNITY COLLEGE DISTRICT

Dist. No.	District Name	Bacc.	Business	Technical	Health	R/D	ABE/ASE	Gen. Stu.	Total
501	Kaskaskia	$ 70.93	$ 86.27	$ 93.91	$ 91.52	$ 97.29	$ 98.34	$ 49.07	$ 78.99
502	DuPage	71.63	69.68	79.44	123.70	101.40	106.30	70.56	74.88
503	Black Hawk	69.74	63.79	79.61	116.26	80.20	57.61	83.95	70.06
504	Triton	70.81	68.52	82.45	100.21	77.80	61.34	67.12	74.54
505	Parkland	68.57	71.11	109.29	125.32	77.12	110.13	202.21	82.49
506	Sauk Valley	64.57	61.00	68.11	77.60	68.25	60.92	52.49	65.72
507	Danville	69.65	78.60	90.29	94.28	82.01	50.88	63.60	73.62
508	Chicago	79.14	62.65	64.89	100.03	45.57	40.95	40.67	55.90
509	Elgin	70.92	56.79	77.27	128.82	57.90	46.63	60.35	68.91
510	Thornton	63.85	57.52	69.25	79.75	53.69	35.63	52.97	58.93
511	Rock Valley	61.28	54.80	65.95	96.74	56.29	48.10	48.07	61.53
512	Harper	60.69	60.42	74.93	107.54	61.94	54.16	55.71	65.00
513	Ill. Valley	64.91	54.95	72.50	75.67	67.07	49.57	73.62	65.58
514	Ill. Central	71.37	65.11	87.21	121.27	70.17	81.19	54.63	76.32
515	Prairie State	70.59	67.32	70.44	117.55	66.43	50.74	52.14	73.06
516	Waubonsee	69.03	73.72	81.26	111.54	62.33	60.74	63.66	72.57
517	Lake Land	65.88	78.24	75.71	105.74	72.99	60.32	86.82	71.92
518	Carl Sandburg	76.66	69.34	79.67	87.74	111.65	74.78	84.69	77.18
519	Highland	69.12	52.81	81.04	57.58	61.43	71.04	36.48	56.82
520	Kankakee	64.72	63.72	111.00	117.11	86.75	59.93	56.54	73.82
521	Rend Lake	63.88	63.11	72.62	70.43	48.44	40.35	47.27	65.88
522	Belleville	64.30	54.77	73.89	112.75	71.35	57.63	60.86	66.52
523	Kishwaukee	61.36	52.10	82.21	87.39	73.26	53.20	90.48	67.17
524	Moraine Valley	59.79	62.53	69.28	109.00	60.30	39.93	75.48	62.99
525	Joliet	62.76	72.51	75.02	131.47	52.42	44.65	91.66	67.83
526	Lincoln Land	72.97	76.98	100.75	147.03	105.14	0.0	85.55	81.03
527	Morton	83.44	72.81	91.31	107.61	66.90	62.92	64.87	83.39
528	McHenry	61.30	61.65	72.46	0.0	91.66	75.83	68.43	65.22
529	Ill. Eastern	49.94	64.08	77.56	67.39	43.18	42.67	39.49	57.16
530	John A. Logan	60.44	67.17	84.15	75.44	77.54	68.71	46.96	64.14
531	Shawnee	56.06	56.17	70.92	77.56	57.58	43.00	47.12	57.57
532	Lake County	70.31	64.58	76.88	116.04	71.66	80.05	71.12	73.29
533	Southeastern	48.44	52.23	69.83	62.43	42.41	31.63	42.58	55.48
534	Spoon River	89.93	83.72	112.44	92.17	135.01	95.66	93.41	95.39
535	Oakton	76.95	87.68	89.83	148.43	67.22	59.87	66.62	79.44
536	Lewis & Clark	69.75	62.98	79.77	116.00	70.92	54.61	55.78	73.15
537	Richland	92.91	96.53	104.71	74.25	91.43	80.90	95.11	94.44
539	John Wood	76.60	69.26	80.74	39.78	41.76	39.83	49.81	72.73
	State without SCC*	69.51	64.78	77.75	101.42	65.21	43.77	49.25	65.71
601	SCC-E.St. Louis	85.88	117.85	104.54	139.76	91.97	87.20	204.73	96.34
	State with SCC	$ 69.71	$ 64.73	$ 78.01	$101.63	$ 66.01	$ 43.96	$ 49.38	$ 65.89

*Used in the funding formula because SCC does not get funded by credit hour.

COMPARISON OF FY 1980 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The results of the FY 1980 Unit Cost Study shows that the state average cost per semester credit hour for instruction in the public community colleges of Illinois has increased from $62.45 in FY 1979 to $65.89 in FY 1980, an increase of $3.44 (5.51%). This increase in unit cost is due primarily to the effects of inflation upon utilities, salaries, and other operating costs. This increase is below the inflationary increase because enrollments have increased in FY 1980 by about 8%. Although the state average of $65.89 is used throughout this report, this average includes State Community College of East St. Louis which was not in the cost studies for FY 1975 and FY 1976. Table 7 shows the state average cost per cedit hour for instruction for FY 1970 through FY 1980.

Table 7

STATE AVERAGE NET INSTRUCTIONAL UNIT COSTS IN ILLINOIS PUBLIC COMMUNITY COLLEGES: FY 1970 TO FY 1980

	FY 1970	FY 1971	FY 1972	FY 1973	FY 1974	FY 1975
Average Cost Per Credit Hour	$46.09	$48.85	$48.07	$50.62	$52.25	$51.19*
Percent Change from Previous Year	--	+5.99%	-1.60%	+5.31%	+3.22%	-2.03%

	FY 1976	FY 1977	FY 1978	FY 1979	FY 1980
Average Cost Per Credit Hour	$48.84*	$53.13	$57.31	$62.45	$65.89
Percent Change from Previous Year	-4.59%	+8.78%	+7.87%	+8.97%	+5.51%

Table 8 on the next page shows the instructional unit costs per semester credit hour for each of the public community colleges in Illinois since FY 1970 (1969-70). Several of the colleges were not in operation all the years shown: hence, their cost data are shown from thier first year of operation. Although the Unit Cost Study was revised slightly in FY 1975, instructional costs used in the past are almost identical to net instruction costs used in the present study. The Illinois public community college system has the most comprehensive, ongoing unit cost study of any community college system in the nation.

*SCC did not submit unit cost data for FY 1975 and FY 1976; hence, it was not included in the state average.

Illinois Community College Board

Table 8

NET INSTRUCTIONAL COST PER STUDENT SEMESTER HOUR
IN THE PUBLIC COMMUNITY COLLEGES OF ILLINOIS SINCE FY 1970

Dist. No.	District Name	FY 1970	FY 1971	FY 1972	FY 1973	FY 1974	FY 1975	FY 1976	FY 1977	FY 1978	FY 1979	FY 1980
501	Kaskaskia	$ 48.01	$ 59.49	$ 51.75	$ 53.94	$ 50.99	$ 52.22	$ 51.36	$ 59.27	$ 63.11	$ 72.82	$ 78.99
502	DuPage	42.67	44.16	49.43	48.21	56.08	51.25	50.15	57.11	64.05	71.17	74.88
503	Black Hawk	(35.58)	(41.72)	(44.45)	(46.39)	(47.87)	(50.91)	(49.11)	(57.18)	(56.30)	(70.93)	(70.06)
	Quad City	35.90	41.79	43.99	45.38	46.22	49.09	47.15	56.46	56.40	69.93	68.35
	East	33.57	41.23	47.52	54.23	61.36	66.53	64.54	61.81	55.73	76.65	80.78
504	Triton	47.88	43.88	45.28	50.57	50.12	46.86	50.74	54.22	64.38	73.91	74.54
505	Parkland	54.92	48.83	51.34	53.18	51.54	52.80	55.26	64.74	63.65	77.92	82.49
506	Sauk Valley	49.13	56.69	55.99	53.17	55.27	53.17	45.40	54.49	58.42	60.53	65.72
507	Danville	47.39	45.18	49.87	52.33	57.88	53.27	53.77	52.06	61.01	66.62	73.62
508	Chicago	(48.13)	(55.30)	(48.44)	(51.46)	(54.11)	(49.42)	(46.51)	(46.42)	(49.97)	(51.61)	(55.90)
	Kennedy-King	51.09	71.23	59.85	48.05	60.25	55.21	55.64	60.68	54.99	87.26	78.68
	Loop	41.85	48.28	51.52	50.19	50.75	63.31	51.20	47.17	58.03	64.91	72.16
	Malcolm X	62.34	59.77	40.07	54.13	65.85	66.80	63.56	61.19	63.87	71.45	79.33
	Truman	52.28	53.34	55.57	61.40	67.71	66.90	68.41	81.14	64.70	59.27	63.68
	Olive-Harvey	41.57	58.74	47.72	60.33	60.49	61.76	57.79	56.71	65.59	58.62	74.75
	Daley	52.81	48.15	45.69	50.99	53.51	56.03	51.02	51.51	63.49	64.56	65.57
	Wilbur Wright	46.07	50.10	48.98	53.47	53.91	52.18	47.41	53.61	58.70	63.36	67.47
	Urban Skills	0.0	0.0	0.0	0.0	37.89	34.10	32.37	31.19	34.91	36.85	40.85
	City-Wide	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	55.91	49.25	51.67
509	Elgin	50.22	55.72	53.05	59.82	62.67	60.79	55.92	54.58	57.34	66.79	68.91
510	Thornton	41.49	43.67	49.83	50.27	49.93	50.01	47.03	58.10	63.63	58.87	58.93
511	Rock Valley	45.69	41.88	45.30	45.14	47.59	50.12	46.49	53.90	55.84	62.52	61.53
512	Harper	49.05	48.30	49.32	50.60	49.83	51.28	50.19	59.59	61.58	65.24	65.00
513	Ill. Valley	38.09	48.46	49.24	52.95	52.24	49.69	49.63	52.41	60.15	62.51	65.58
514	Ill. Central	44.12	42.38	42.60	48.78	50.77	54.13	52.69	61.80	73.07	69.15	76.32
515	Prairie State	53.60	47.58	46.08	45.20	48.27	48.59	44.93	55.26	61.44	70.49	73.06
516	Waubonsee	51.39	44.93	49.92	51.09	45.96	44.89	50.24	57.22	62.14	73.56	72.57
517	Lake Land	37.87	47.06	43.21	46.19	50.13	52.07	47.87	51.25	58.31	66.05	71.92
518	Carl Sandburg	44.15	44.07	52.94	47.42	51.07	55.50	44.88	63.18	70.15	71.85	77.18
519	Highland	51.19	55.68	64.12	58.42	59.51	58.91	58.77	64.83	62.60	60.92	56.82
520	Kankakee	48.84	48.51	44.55	47.31	48.25	51.52	47.15	55.75	59.73	69.20	73.82
521	Rend Lake	51.52	43.92	47.45	54.13	52.96	52.49	51.54	51.40	65.13	59.75	65.88
522	Belleville	34.97	38.93	39.16	41.96	43.89	47.24	44.17	49.89	53.52	59.06	66.52
523	Kishwaukee	39.59	44.10	43.47	46.60	46.99	53.68	46.92	52.19	60.93	62.55	67.17
524	Moraine Valley	47.84	40.68	53.67	58.08	56.82	58.95	45.42	47.32	55.43	57.67	62.99
525	Joliet	40.90	43.54	43.96	51.47	47.22	45.93	48.77	55.21	53.50	65.77	67.83
526	Lincoln Land	34.07	41.25	48.33	51.94	56.39	65.93	61.71	64.18	67.03	79.99	81.03
527	Morton	59.10	61.76	60.31	64.09	65.16	72.24	62.76	69.57	66.39	85.02	83.39
528	McHenry	51.45	52.94	58.17	63.06	59.10	56.99	50.73	60.53	59.29	64.16	65.22
529	Ill. Eastern	(49.89)	(37.88)	(37.02)	(40.04)	(39.30)	(43.10)	(39.60)	(41.34)	(44.14)	(54.77)	(57.16)
	Lincoln Trail	91.85	48.23	44.25	47.02	42.35	41.02	37.23	43.19	45.29	51.47	56.72
	Olney Central	49.00	35.40	32.53	35.19	35.26	44.89	42.62	41.37	46.85	50.74	47.28
	Wabash Valley	48.33	37.35	39.64	43.52	43.39	42.70	38.82	40.04	44.48	65.45	71.67
	Frontier	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	37.56	37.69	44.97
530	John A. Logan	45.55	44.90	39.14	40.92	46.84	44.99	46.93	54.18	58.37	61.41	64.14
531	Shawnee	42.94	67.03	53.22	44.07	41.93	46.84	41.62	49.95	52.28	55.39	57.57
532	Lake County	43.05	49.10	46.42	48.06	51.58	54.90	46.15	52.82	61.94	65.98	73.29
533	Southeastern	41.78	38.55	42.95	49.60	49.12	46.51	50.56	48.71	52.06	58.27	55.48
534	Spoon River	52.35	57.49	57.66	63.34	66.96	73.01	84.69	88.79	86.54	94.22	95.39
535	Oakton	0.0	84.56	46.94	53.00	58.11	53.58	54.68	57.13	54.30	73.01	79.44
536	Lewis & Clark	0.0	0.0	73.92	54.26	56.58	55.59	51.17	60.24	61.79	65.65	73.15
537	Richland	0.0	0.0	0.0	73.72	55.25	60.30	68.25	72.01	76.21	91.36	94.44
539	John Wood	0.0	0.0	0.0	0.0	0.0	0.0	65.17	57.03	54.90	62.32	72.73
601	SCC-E.St. Louis	41.06	91.41	0.0	50.72	54.43	0.0	0.0	90.47	114.03	139.63	96.34
	STATE AVERAGE	$ 46.08	$ 48.85	$ 48.07	$ 50.62	$ 52.25	$ 51.19	$ 48.84	$ 53.13	$ 57.31	$ 62.46	$ 65.89

FY 1980 DETAILED UNIT COST REPORTS AND THE UNIT COST COMPARATIVE ANALYSIS

A detailed reports showing the unit cost per student credit hour by instructional subject area (four-digit HEGIS codes) are produced by the Unit Cost Study Programs both for each college and for the total state. The reports by college were sent to each college for its use. A copy of the state average unit cost by instructional area was also sent to each college. These reports are used by deans of instruction and division administrators in comparing and analyzing the unit cost of each of their subject areas.

Another purpose of the cost per student credit hour analysis by subject area is to point out that certain types of instructional courses cost considerable more to offer than do others. This type of analysis may furnish an explanation for unusually high unit costs by institutions that offer a high proportion of high cost instructional offerings. The cost differentials among various instructional areas are also useful in designing equitable state funding systems for the community colleges.

These detailed reports are not published in this document because of their large volume but, are available at the ICCB Office.

The unit cost computer program also contains a special comparative analysis report which compares the unit costs of any community college by funding category and cost area to all other community colleges within Illinois or to a selected comparative group. The ICCB sends each college a comparative analysis with the entire state. Each college has the option to request additional comparative analysis using selected comparative groups. A sample comparative analysis report is shown on the next page.

Illinois Community College Board

Table 9

SAMPLE UNIT COST COMPARISON OF A COLLEGE'S UNIT COSTS PER SEMESTER CREDIT HOUR WITH THE AVERAGE UNIT COSTS OF A SELECTED COMPARATIVE GROUP OF COLLEGES BY INSTRUCTIONAL AREA AND COST CATEGORY

	High Cost Per Credit Hour Of All Colleges	Low Cost Per Credit Hour Of All Colleges	Average Cost Per Credit Hour Of All Colleges	College's Cost Per Credit Hour	Dollar Difference	Percent Difference
BACCALAUREATE						
Direct Salary	$ 32.61	$23.14	$26.79	$32.61	$+ 5.82	+21.72%
Department Cost	8.29	2.37	5.10	8.29	+ 3.19	+62.54
Allocated Costs	31.95	18.90	23.80	18.90	- 4.90	-20.58
Oper. and Maint. Costs	12.35	7.44	10.38	9.06	- 1.32	-12.71
Net Instruction	76.65	60.43	66.21	69.12	+ 2.91	+ 4.39
BUSINESS						
Direct Salary	29.12	17.68	23.28	17.68	- 5.60	-24.05
Department Cost	20.61	2.38	7.44	6.90	- .54	- 7.25
Allocated Costs	29.50	18.21	24.22	18.90	- 5.32	-21.96
Oper. and Maint. Costs	12.35	7.44	10.60	9.06	- 1.54	-14.52
Net Instruction	86.27	52.10	65.72	52.80	-12.92	-19.65
TECHNICAL						
Direct Salary	45.08	26.10	34.80	43.46	+ 8.66	-24.88
Department Cost	28.60	6.73	14.74	9.35	- 5.39	-36.56
Allocated Costs	29.49	18.28	23.93	18.90	- 5.03	-21.01
Oper. and Maint. Costs	12.35	7.44	10.38	9.06	- 1.32	-12.71
Net Instruction	110.99	68.10	84.02	81.03	- 2.99	- 3.55
HEALTH						
Direct Salary	51.81	28.31	40.28	28.31	-11.97	-29.71
Department Cost	28.33	1.05	10.63	1.05	- 9.58	-90.12
Allocated Costs	29.50	18.42	23.88	18.90	- 4.98	-20.85
Oper. and Maint. Costs	12.35	8.85	10.79	9.06	- 1.73	-16.03
Net Instruction	117.11	57.57	85.71	57.57	-28.14	-32.83
REMEDIAL						
Direct Salary	47.90	25.64	33.44	29.24	- 4.20	-12.55
Department Cost	28.70	2.40	7.30	3.97	- 3.33	-45.61
Allocated Costs	44.65	18.89	26.76	18.89	- 7.87	-29.40
Oper. and Maint. Costs	12.54	7.44	9.92	9.06	- .86	- 8.66
Net Instruction	111.65	61.42	77.56	61.42	-16.14	-20.80
ABE/GED/ESL						
Direct Salary	35.86	12.01	18.59	35.86	+17.27	+92.89
Department Cost	29.71	2.77	5.83	6.95	+ 1.12	+19.21
Allocated Costs	44.66	18.90	24.85	18.90	- 5.95	-23.94
Oper. and Maint. Costs	12.55	7.44	11.05	9.06	- 1.99	-18.00
Net Instruction	98.34	50.88	60.41	71.03	+10.62	+17.57
GENERAL STUDIES						
Direct Salary	29.66	1.31	9.21	1.31	- 7.90	-85.77
Department Cost	7.51	.75	5.07	6.94	+ 1.87	+36.88
Allocated Costs	43.63	18.90	23.64	18.90	- 4.74	-20.05
Oper. and Maint. Costs	12.55	7.44	9.69	9.06	- .63	- 6.50
Net Instruction	90.47	36.48	47.82	36.48	-11.34	-23.71
CAMPUS TOTALS						
Direct Salary	31.12	21.44	26.89	21.44	- 5.45	-20.26
Department Cost	12.29	4.19	7.49	7.16	- .33	- 4.40
Allocated Costs	30.80	18.90	24.00	18.90	- 5.10	-21.25
Oper. and Maint. Costs	12.55	7.44	10.43	9.06	- 1.37	-13.13
Net Instruction	78.99	56.82	68.96	56.82	-12.14	-17.60

APPENDIX A

REPORTS SHOWING DOLLAR COSTS BY FUNCTIONS AND COST CATEGORY

Illinois Community College Board

Table 10

FY 1980 UNIT COST ANALYSIS --- TOTAL DOLLAR COST PER COLLEGE

Dist. No.	College	Total Student Credit Hours	Net Instruction Costs	Other Local Costs	Building Repair Costs	Building Depreciation Costs	Full Instruction Costs	Organized Research Costs	Public Service Costs	Total Institution Costs
501	Kaskaskia	$ 41,279	$ 3,260,809	$ 101,734	$ -0-	$ 29,979	$ 3,392,522	$ -0-	$ 65,654	$ 3,458,176
502	DuPage	250,246	18,737,616	142,621	-0-	226,389	19,106,626	-0-	879,488	19,986,114
503	Black Hawk	(149,601)	(10,481,310)	(170,236)	(-0-)	(-0-)	(10,651,546)	(-0-)	(1,247,292)	(11,898,838)
	Black Hawk Q.C.	129,107	8,825,610	160,625	-0-	-0-	8,986,235	-0-	1,171,151	10,157,386
	Black Hawk East	20,494	1,655,700	9,611	-0-	-0-	1,665,311	-0-	76,141	1,741,452
504	Triton	250,350	18,660,019	208,776	-0-	81,960	18,950,755	-0-	1,123,077	20,073,832
505	Parkland	117,605	9,701,489	64,895	-0-	199,039	9,965,423	81,505	141,178	10,188,104
506	Sauk Valley	49,681	3,265,138	189,347	-0-	71,231	3,525,716	-0-	30,694	3,556,410
507	Danville	60,475	4,452,225	125,219	-0-	117,010	4,694,454	-0-	32,616	4,727,070
508	City Colleges of Chicago	(1,671,337)	(93,424,467)	(2,160,858)	(-0-)	(1,345,649)	(96,930,974)	(211,814)	(1,690,738)	(98,833,526)
	Kennedy-King	147,244	11,586,287	190,210	-0-	180,052	11,956,549	17,879	53,368	12,027,796
	Loop	102,669	7,409,409	132,996	-0-	40,894	7,583,299	5,084	181,245	7,769,628
	Malcolm X	113,571	9,010,202	146,814	-0-	112,694	9,269,710	66,943	9,659	9,346,312
	Truman	126,198	8,036,938	158,904	-0-	234,414	8,430,256	5,856	225,112	8,661,224
	Olive-Harvey	87,319	6,527,468	113,133	-0-	291,776	6,932,377	23,440	3,730	6,959,767
	Daley	80,530	5,280,775	104,065	-0-	282,916	5,667,756	52,849	3,520	5,724,125
	Wright	124,320	8,388,431	160,632	-0-	35,547	8,584,510	5,739	11,241	8,601,590
	Urban Skills	811,045	33,131,320	1,052,413	-0-	167,280	34,351,013	29,825	487,534	34,868,372
	City-Wide	78,441	4,053,637	101,691	-0-	76	4,155,404	3,979	715,329	4,874,712
509	Elgin	78,765	5,428,059	195,949	7,853	39,585	5,671,446	-0-	1,663,394	7,334,840
510	Thornton	125,036	7,368,464	47,516	-0-	358,403	7,774,383	-0-	1,090,593	8,864,976
511	Rock Valley	105,820	6,510,987	88,894	13,612	84,254	6,697,747	-0-	1,075,512	7,773,259
512	Wm. Rainey Harper	215,272	13,992,829	199,512	47,257	169,313	14,408,911	-0-	432,946	14,841,857
513	Illinois Valley	70,309	4,611,136	97,214	59,040	39,673	4,807,063	-0-	199,620	5,006,683
514	Illinois Central	165,319	12,616,345	58,970	32,635	239,954	12,947,904	-0-	822,035	13,769,943
515	Prairie State	89,068	6,434,050	61,439	51,064	72,899	6,619,452	-0-	330,042	6,949,494
516	Waubonsee	66,709	4,841,391	-0-	2,775	-0-	4,844,166	-0-	151,336	4,995,502
517	Lake Land	73,392	5,278,254	113,505	-0-	76,363	5,468,122	-0-	61,135	5,529,257
518	Sauk	43,314	3,343,166	36,447	-0-	70,205	3,449,818	-0-	33,375	3,483,193
519	Highland	52,278	2,970,613	71,725	-0-	102,775	3,145,113	-0-	916,689	4,061,802
520	Kankakee	53,268	3,932,497	110,272	240,325	140,898	4,423,992	-0-	575,625	4,999,617
521	Rend Lake	53,510	3,525,450	86,841	63,697	49,967	3,729,955	-0-	495,367	4,221,322
522	Belleville	153,060	10,181,816	97,614	-0-	51,285	10,330,715	-0-	1,030,992	11,361,707
523	Kishwaukee	49,099	3,297,520	39,531	-0-	48,456	3,385,507	16,204	136,251	3,537,962
524	Moraine Valley	156,959	9,886,359	138,197	22,187	132,958	10,179,701	-0-	627,182	10,806,883
525	Joliet	169,928	11,527,004	114,192	-0-	-0-	11,641,196	-0-	1,013,355	12,654,551
526	Lincoln Land	89,314	7,237,492	84,042	113,838	86,920	7,522,292	-0-	203,827	7,726,119
527	Morton	48,092	4,010,379	114,170	-0-	48,966	4,173,515	-0-	33,753	4,207,268
528	McHenry	47,209	3,079,168	103,490	-0-	31,165	3,213,823	-0-	378,160	3,591,983
529	Illinois Eastern	(155,453)	(8,884,939)	(231,854)	(-0-)	(-0-)	(9,116,793)	(-0-)	(460,057)	(9,576,850)
	Lincoln Trail	31,127	1,765,605	46,141	-0-	-0-	1,811,746	-0-	43,053	1,854,799
	Olney Central	42,387	2,004,365	113,462	-0-	-0-	2,117,827	-0-	39,336	2,157,163
	Wabash Valley	53,544	3,837,848	64,907	-0-	-0-	3,902,755	-0-	299,601	4,202,356
	Frontier	28,395	1,227,121	7,344	-0-	-0-	1,284,465	-0-	78,067	1,362,532
530	John A. Logan	51,460	[illegible]	7,272	130,399	66,044	3,604,429	-0-	226,978	3,731,407
531	Shawnee	31,885	1,835,572	24,784	-0-	72,291	1,932,647	-0-	14,996	1,947,643
532	Lake County	140,342	10,285,835	175,838	-0-	219,499	10,681,172	5,820	247,940	10,934,932
533	Southeastern	51,212	2,841,309	44,189	-0-	49,085	2,934,583	74,225	40,034	3,048,842
534	Spoon River	33,592	3,204,419	-0-	-0-	-0-	3,204,419	-0-	18,170	3,222,589
535	Oakton	122,198	9,707,885	532,071	-0-	-0-	10,239,956	-0-	1,232,159	11,472,115
536	Lewis & Clark	73,152	5,350,952	138,692	38,296	37,134	5,565,074	-0-	545,336	6,110,410
537	Richland	32,436	3,063,315	66,575	84,397	-0-	3,214,287	-0-	127,452	3,341,739
539	John Wood	44,516	3,237,777	88,716	3,778	-0-	3,330,271	-0-	112,194	3,442,465
	STATE WITHOUT SCC	5,231,531	343,768,769	6,333,197	911,153	4,359,349	355,372,468	389,566	19,507,246	375,269,280
601	SCC - East St. Louis	31,137	2,999,778	494,869	-0-	-0-	3,494,647	-0-	224,990	3,719,637
	TOTAL STATE	$5,262,668	$346,768,547	$6,828,066	$911,153	$4,359,349	$358,867,115	$389,566	$19,732,236	$378,984,917

Illinois Community College Board
Table II
FY 1980 UNIT COST ANALYSIS BY EDUCATIONAL SUPPORT AREAS FOR
EACH PUBLIC COMMUNITY COLLEGE IN ILLINOIS

Dist. No.	College	Student Hours	Academic Administration & Planning	Learning Resource	Student Services	Data Processing	General Administration	Auxiliary Services	General Institution	Total Allocated
501	Kaskaskia	41,279	$ 182,642	$ 155,390	$ 225,171	$ 137,349	$ 162,273	$ 37,279	$ 259,904	$ 1,160,008
502	DuPage	250,246	899,546	1,318,755	1,460,289	846,176	1,481,841	-0-	491,443	6,498,050
503	Black Hawk	(149,601)	(689,997)	(407,887)	(601,914)	(496,795)	(465,456)	(-0-)	(377,367)	(3,039,416)
	Black Hawk Q.C.	129,107	521,046	337,959	531,152	472,335	371,977	-0-	304,791	2,539,260
	Black Hawk East	20,494	168,951	69,928	70,762	24,460	93,479	-0-	72,576	500,156
504	Triton	250,350	1,104,550	1,050,548	1,323,625	701,557	656,755	310,580	1,606,244	6,753,859
505	Parkland	117,605	198,636	600,983	651,983	210,687	504,269	-0-	1,050,339	3,216,897
506	Sauk Valley	49,681	145,041	143,428	256,506	89,978	267,164	-0-	73,880	975,997
507	Danville	60,475	136,337	181,127	467,662	116,013	313,585	-0-	238,022	1,452,746
508	Chicago District	(1,671,337)	(5,432,604)	(2,499,809)	(10,255,421)	(2,614,416)	(8,534,555)	(-0-)	(3,289,823)	(32,626,628)
	Kennedy-King	147,244	462,861	326,751	1,366,387	178,774	412,925	-0-	235,184	2,982,882
	Loop	102,665	277,825	301,849	889,732	125,057	300,489	-0-	138,911	2,033,863
	Malcolm X	113,571	393,786	288,210	909,653	144,765	434,036	-0-	455,039	2,625,489
	Truman	126,195	408,833	218,157	798,933	150,531	291,616	-0-	262,786	2,130,856
	Olive-Harvey	87,319	462,053	277,517	905,921	102,240	237,162	-0-	129,379	2,114,272
	Daley	80,530	344,200	211,313	496,537	92,517	182,465	-0-	118,582	1,445,614
	Wright	124,320	383,994	335,773	833,909	149,563	274,124	-0-	176,425	2,153,788
	Urban Skills	811,045	1,889,084	536,595	3,741,854	1,579,963	6,195,563	-0-	1,074,395	15,017,454
	City-Wide	78,441	809,968	3,644	312,495	91,006	206,175	-0-	699,122	2,122,410
509	Elgin	78,765	499,429	277,734	361,039	112,208	202,503	42,965	295,155	1,791,013
510	Thornton	125,036	106,079	256,234	703,329	281,656	359,296	-0-	202,830	1,909,424
511	Rock Valley	105,820	364,015	322,049	484,515	124,896	377,853	80,732	203,953	1,958,013
512	Wm. Rainey Harper	215,272	535,650	767,605	1,006,248	372,870	667,945	73,796	601,031	4,025,145
513	Illinois Valley	70,309	139,399	220,427	304,048	65,472	236,063	33,956	234,409	1,233,774
514	Illinois Central	165,319	346,826	471,764	807,955	286,693	668,089	52,889	743,641	3,377,857
515	Prairie State	88,068	320,282	225,560	778,765	146,001	357,443	-0-	411,910	2,239,961
516	Waubonsee	66,709	597,441	244,242	214,417	351,559	438,515	62,426	-0-	1,908,600
517	Lake Land	73,392	177,989	211,472	315,350	137,168	227,652	-0-	304,663	1,374,294
518	Sandburg	43,314	302,730	164,038	306,654	122,857	203,090	-0-	235,071	1,334,440
519	Highland	52,278	175,703	106,653	330,510	66,927	171,277	-0-	137,102	988,172
520	Kankakee	53,268	138,288	199,833	341,527	199,726	318,930	22,222	137,883	1,358,409
521	Rend Lake	53,510	209,116	125,484	194,134	25,429	215,288	-0-	271,831	1,041,282
522	Belleville	153,060	502,020	345,942	798,403	555,732	420,027	15,481	319,629	2,957,234
523	Kishwaukee	49,089	204,294	87,561	282,408	97,713	170,393	-0-	104,487	946,856
524	Moraine Valley	156,959	436,347	518,850	962,541	833,035	477,697	-0-	621,932	3,850,402
525	Joliet	169,928	222,898	352,666	696,652	413,107	503,627	-0-	826,510	3,015,460
526	Lincoln Land	89,314	442,200	405,537	638,070	155,053	411,389	64,546	408,308	2,525,103
527	Morton	48,092	60,638	150,042	325,531	139,062	272,141	96,734	171,691	1,215,839
528	McHenry	47,209	161,317	290,351	288,578	93,454	304,969	38,742	171,775	1,349,186
529	Illinois Eastern	(155,453)	(274,949)	(236,939)	(686,406)	(97,174)	(526,080)	(110,252)	(802,175)	(2,733,975)
	Lincoln Trail	31,127	47,248	50,835	105,636	14,799	110,679	30,547	77,123	436,867
	Olney Central	42,387	78,446	50,298	201,181	8,044	165,747	32,418	134,179	670,313
	Wabash Valley	53,544	93,003	90,796	299,219	46,460	184,053	47,287	443,151	1,203,968
	Frontier	28,395	56,252	45,010	80,370	27,871	65,601	-0-	147,722	422,826
530	John A. Logan	51,460	308,788	183,761	243,407	13,596	205,741	-0-	235,656	1,190,949
531	Shawnee	31,885	120,578	62,585	169,561	65,297	120,547	65,388	78,323	682,279
532	Lake County	140,342	142,961	601,412	733,524	320,693	545,167	173,228	1,195,155	3,712,140
533	Southeastern	51,212	239,880	73,393	231,144	17,114	109,630	57,796	117,390	846,347
534	Spoon River	33,592	294,238	264,367	213,323	72,316	281,966	88,348	160,509	1,375,067
535	Oakton	122,198	277,143	627,501	907,697	277,010	649,212	84,605	247,081	3,070,249
536	Lewis & Clark	73,152	188,374	172,698	482,458	229,888	385,310	55,583	252,505	1,766,816
537	Richland	32,436	218,101	206,977	263,546	39,319	233,212	-0-	288,133	1,249,288
539	John Wood	44,516	106,129	24,334	189,780	137,254	209,043	49,099	280,586	996,225
	STATE WITHOUT SCC	5,231,531	16,903,155	14,555,938	29,504,091	11,063,250	22,655,993	1,616,627	17,448,346	113,747,400
601	SCC - East St. Louis	31,137	270,451	147,563	364,487	28,982	278,605	31,492	367,062	1,488,642
	TOTAL STATE	5,262,668	$17,173,606	$14,703,501	$29,868,578	$11,092,232	$22,934,598	$1,648,119	$17,815,408	$115,236,042

APPENDIX B

INSTRUCTIONS FOR COMPLETING THE FY 1980 UNIT COST STUDY